

## **CITY OF DUNWOODY**

### **Business License General Information:**

This information is provided as a public service to assist those persons interested in establishing and conducting a business in the City of Dunwoody. It is not deemed to be all-inclusive. Any error or omissions herein will not relieve the business owner of responsibility, obligation or liability in fulfilling all legal requirements.

Presented here is general information that applies to all business and some that applies to only specific activities. You will also find a directory of governmental and non-governmental agencies that you may be required to comply with or who can offer businesses assistance.

### **Authority to License**

The State of Georgia permits cities to license for both revenue and regulation (Official Code of Georgia, Chapter 13 of Title 48). Municipalities license business for revenue to broaden the tax base because a business uses, or causes to be used, more municipal services than a residence. Dunwoody's business tax ordinance is detailed in Chapter 15 of the Dunwoody City Code.

When the business tax is paid, a business license certificate is issued. This is commonly called a business license and the terms "business license", "business certificate" and "business regulation" are used interchangeably. If you have any questions concerning your registration or other requirements, our staff members will gladly assist you.

### **Who Needs A Business License**

A separate license/certificate is required for each branch or separate location of business. Any person, including but not limited to an individual, partnership, corporation or limited liability company, who wishes to conduct either directly or indirectly, any business within City of Dunwoody must secure a business license. City law states that no person shall engage in business or transact and carry on a business activity, show, or exhibition, without complying with any and all applicable provisions of Chapter 15 of the City Code.

All businesses require our Zoning Department's approval, while regulated businesses require some additional approvals prior to obtaining the business license.

### **Home-Based Business**

Home-based business are allowed if it merely serves as the base of operations and the activity does not create any traffic or noise, does not involve customers at the home, and there are no identifying signs. The use of residential property for business purposes requires the completion of our Home Occupation Permit form (HOP). For information or questions regarding Home-Based Business and Zoning please contact the Planning/Development Department at (678) 382-6700.

### **Owners of Residential or Commercial Property**

Owners of residential and/or commercial rental properties must have a business license.

### **Real Estate Sales Agents**

Real estate sales agents are in business for themselves. Although they must be affiliated with a licensed broker, each agent is responsible for payment of his/her own business license.

## **Independent Contractors**

Independent Contractors are in business for themselves and must obtain a business license prior to commencing work. Generally, if payroll taxes are not deducted from your pay, you are an Independent Contractor.

## **Business Basics for the New Business Owner**

### ***Planning/Zoning & Sign Approvals***

The Zoning Department reviews all new applications and changes of addresses to ensure compliance with zoning regulations for that business location. They must approve the business activity to be conducted at that location prior to issuance of a Business and Occupational Tax Certificate.

Signs are strictly regulated. For information about Zoning and Signs, contact the Community Development Department at (678) 382-6700.

### ***Ownership Types***

Business ownership is classified into one of the following types of ownership entities (legal business structures): Sole Proprietor, Partnership, Limited Partnership, Limited Liability Company/Corporation. To determine which type of organization best suits your needs contact your legal or tax professional.

## **How to Obtain a Business License**

### ***Obtaining the Application***

The initial steps to register a business begin in the Dunwoody City Hall Offices currently located at 41 Perimeter Center East, Suite 250, Dunwoody, GA 30346. The licensing process begins with the submission of the Dunwoody City Business Registration Application. Applications may be obtained via the City web page at [www.dunwoodyga.gov](http://www.dunwoodyga.gov), or in person at our office.

## **New or Existing Businesses:**

If you are a new or existing business within the City of Dunwoody you are required to have a current business license in order to conduct business within city limits. To acquire a business license please follow the instructions below.

## **NEW BUSINESS:**

- You must fill out the business license application in its entirety and have it signed and notarized in order to have a complete application.
- Copy of applicant's driver's license
- Copy of Certificate of Incorporation (if business is incorporated)
- Copy of Professional License (if applicable)
- Copy of Health Inspection Report with the Grade (Restaurants only)
- Home Occupational Supplemental Form (Only if a Home Based Business)
- SAVE Affidavit Form
- Payment for the correct fee amount

**EXISTING BUSINESS (have a 2008 business license with DeKalb County):**

- You must fill out the business license application in its entirety and have it signed and notarized in order to have a complete application.
- Copy of Certificate of Incorporation (if business is incorporated)
- Copy of Professional License (if applicable)
- Copy of Health Inspection Report with the Grade (Restaurants only)
- Home Occupational Supplemental Form (Only if a Home Based Business)
- Copy of your 2008 DeKalb county business license
- SAVE Affidavit Form
- Payment for the correct fee amount

The current City of Dunwoody Tax Rate for 2009 is:

<b>Tax Class</b>	<b>Administrative Fee</b>	<b>Per Employee Fee</b>	<b>Gross Receipts Tax-Minimum (Flat Tax)</b>	<b>Rate Per Dollar Gross Receipts Over \$20,000</b>
Class 1	\$75.00	\$4.00	\$50.00	0.000180
Class 2	\$75.00	\$6.00	\$50.00	0.000300
Class 3	\$75.00	\$8.00	\$50.00	0.000420
Class 4	\$75.00	\$10.00	\$50.00	0.000540
Class 5	\$75.00	\$12.00	\$50.00	0.000620
Class 6	\$75.00	\$14.00	\$50.00	0.000780

Calculating your fee for your 2009 Business License:

- 2008 Actual Gross Receipts or 2009 projected Gross Receipts - \$20,000= \$Gross Receipts multiplied by appropriate Tax Rate listed above.
- Number of Employees multiplied by the appropriate per employee fee listed above
- \$75.00 Administrative Fee
- \$50.00 Flat Tax Fee

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Total Business License Fee Due

\*Post Office Boxes and mail handling facilities can be used for the mailing address, but cannot be used for a business location. The applicant's residence address must be used if there is no other place of business.

If more than one person is an owner, all owners must be listed. In the case of a corporation, all corporate officers must be listed.

**Other Regulated Businesses**

If you wish to operate any of the following types of businesses, additional documentation may be required. All business types listed will require additional review, approval or a permit. Businesses are subject to review and approval by any or all of the following: Business Licensing, City Council, Fire

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Department, Police Department, Planning and Zoning. Certain business will also be required to submit to Law Department review.

Automobile Sales (1)	Bakery (2)
Amusement Games Arcade	Barber Shop (1)
Braiding Salon (1)	Burglar Alarm (1&3)
Butcher (2)	Catering (4)
Child Care (5)	Chiropractors (1)
Circus/Carnival (13)	Dances/Dance Hall
Firearms Dealer/Sales (3&6)	Doctor/Dentist (1)
Fortune Teller (3)	Heating & Air-Condition (1)
Hotel/Motel Business	Ice Cream Shops (4)
Limousines (9&10)	Massage Estab./Parlor (1&3)
Massage Therapist (1&3)	Non-Profit Business (11)
Pawn Broker/Shop (3)	Peddler/Door to Door Sales
Personal Care Home (4&5)	Pest Control (1)
Physical Therapy (1)	Plumbing Business (1)
Pools & Billiards Room	Precious Metals and Gems (3)
Private Patrol/Security Guards (1&3)	Produce Stand (2)
Real Estate Agents (1)	Restaurants/Night Club (4)
Seafood: Retail/Wholesale (2)	Specialized Contractors (1)
Taxi/Vehicle for Hire (3&10)	Welding Shop

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|-------------------------------------|-----------------------------------|-----------------------------|
| 1. State License                    | 5. DHR State License              | 10. Proof of Insurance      |
| 2. Agriculture<br>Department Letter | 6. Federal Firearms<br>License    | 11. IRS 501C3 Letter        |
| 3. Police Background<br>Clearance   | 7. Tourist Permit                 | 12. BOC Permit              |
| 4. Fire and/or Health<br>Inspection | 8. PSC Registration               | 13. Special Event<br>Permit |
|                                     | 9. Regulatory<br>Enforcement App. |                             |

Completed applications should be delivered or mailed to our mailing address. The application becomes effective when all necessary approvals have been received. The Business License Certificate will be mailed normally within two weeks.

## Business Categories

All Business and/or business activities will be classified into one of the following classes (the Business Category is not your tax class):

<b>1. Commercial Business</b>	Generally includes all businesses located within the city (i.e. shops, restaurants, offices, hotels, etc.) and some located out of city conducting business with the city. Also includes Commercial and Residential rental/lease property.
<b>2. Building Contractors</b>	Engineers, General and Specialty
<b>3. Contract Employees</b>	Those persons not specifically considered employees under State and/or Federal regulations.
<b>4. Home Occupations</b>	Includes all home based businesses and home offices.
<b>5. Delivery Vehicles</b>	All commercial delivery vehicles require a business license.
<b>6. Miscellaneous</b>	Includes all business activity not classified above.

## Business & Occupational Tax Rates

Business License taxes consist of four parts (1) a \$75.00 non-refundable administrative fee, (2) an per worker employee fee, (3) a \$50.00 minimum flat tax, and (4) a gross receipt tax based on an estimated gross receipts figure.

Listed below are general business license fee only. These fees will not necessarily apply to all business types. Additionally, there may also be other permit, inspection, or background fees depending on your business activity. Contact the Finance Department at (678) 382-6700.

Business & Occupational Tax Rates				
Tax Class	Administrative Fee	Per Employee Fee	Gross Receipts Tax - Minimum	Rate Per Dollar Gross Receipts
Class1	\$75.00	\$4.00	\$50.00	0.000180
Class2	\$75.00	\$6.00	\$50.00	0.000300
Class3	\$75.00	\$8.00	\$50.00	0.000420
Class4	\$75.00	\$10.00	\$50.00	0.000540
Class5	\$75.00	\$12.00	\$50.00	0.000620
Class6	\$75.00	\$14.00	\$50.00	0.000780

## Important Information about Business Licenses

### *Change of Business Activity, Business Location or Ownership*

A business License Certificate is nontransferable. The certificate is terminated when business ownership changes. It also becomes inactive when a business changes location. Changes in business activity/description require zoning approval. Advise the Business License Office immediately of any changes to your business registration application, especially if the business has ceased to operate.

### Posting of Business License Certificate

All Business License Certificates must be displayed on the premise of the place of business. It must be posted in a conspicuous place and open to public viewing.

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**Business Tax is Payable in Advance**

Payment must be made on or before commencement of business activity. Payment is for the privilege of conducting business in the periods ahead. Applicants shall provide an estimate of their gross receipts and number of employees for the rest of the year. The estimate will be changed to actual figures when renewed for the following year.

**Business License Renewals**

Once your business has obtained a Business License Certificate, a courtesy renewal notice will automatically be mailed to you at the end of each year. Renewal Forms should be completed and returned prior to March 15th of each year. If you do not receive a renewal notice, please contact Business Licensing. Failure to receive a renewal notice does not relieve the business ownership of responsibility to renew the business registration.

Occupational Tax Certificate renewal payments are due by March 15th of each year and the tax must be paid by April 15th to avoid late penalties of 10% and interest of 1%.

**Business License Refunds**

All Business License Refunds must be requested in writing. Regarding the refund of the Administrative Fee, except in cases where the application and taxes were submitted outside of the appropriate county or municipality, the Administrative Fee will not be refunded.

Refund request may not be approved in cases where the business has moved to another municipality and notification to our office was not provided in a timely manner (60 days), unless verification is provided to us which shows that the business has obtained a business license from the municipality in which they have relocated.

**Regulated Businesses & Privilege Licenses*****Alcoholic Beverages***

The Business Licensing Section processes all Alcoholic Beverage licenses and annual renewals. In addition to zoning approval and other requirements, alcohol related business must have a business license (except Package Stores). The applicant/licensee and all owners with ten percent (10%) or more must pass a Background investigation as conducted by the City of Dunwoody. All information must be provided in duplicate. Other documentation required includes: 1) Drivers' License, 2) Birth Certificate or Naturalization Certificate, and 3) Two Original Pictures. Public Safety and the Finance Department enforce the alcohol rules and regulation, and the Finance Department issues permits for employees to work in alcohol related businesses. If your business plans to sell or serve alcoholic beverages, please contact the Finance Department at (678) 382-6700.

***Adult Establishment License***

In addition to zoning approval requirements, all applications for sexually oriented businesses, as defined by Dunwoody City Code, will be reviewed by the Business License Manager. For additional information, please contact the Finance Department at (678) 382-6700.